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03/19/18

Accrual Basis

## North Whidbey Park & Recreation District Profit & Loss Budget vs. Actual

	Jan - Dec 10	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>310.00 LEVIES</b>				
<b>311.00 General Property Taxes</b>	528,922.62	529,500.00	-577.38	99.9%
<b>Total 310.00 LEVIES</b>	528,922.62	529,500.00	-577.38	99.9%
<b>330.00 Intergovernment Revenue</b>				
<b>330.10 City Beach</b>	28,736.00	28,000.00	736.00	102.6%
<b>Total 330.00 Intergovernment Revenue</b>	28,736.00	28,000.00	736.00	102.6%
<b>340.00 JVMP Revenue</b>				
<b>347.30 Fees</b>				
<b>31 Daily Admission</b>	85,456.42	90,140.00	-4,683.58	94.8%
<b>33 Passes</b>	16,006.67	14,000.00	2,006.67	114.3%
<b>34 Punch Cards</b>	18,600.97	15,000.00	3,600.97	124.0%
<b>36 Kayak Lessons</b>	4,830.00	5,000.00	-170.00	96.6%
<b>37 ARC Classes</b>	10,161.00	8,000.00	2,161.00	127.0%
<b>38 Aerobics</b>	9,983.18	7,800.00	2,183.18	128.0%
<b>39 Swim Lessons</b>	114,404.69	107,000.00	7,404.69	106.9%
<b>40 Swim Team</b>				
<b>NWAC dues</b>	86,523.81	82,000.00	4,523.81	105.5%
<b>Masters</b>	4,593.10	7,500.00	-2,906.90	61.2%
<b>Meet Host Revenue</b>	8,673.89	8,500.00	173.89	102.0%
<b>Total 40 Swim Team</b>	99,790.80	98,000.00	1,790.80	101.8%
<b>Total 347.30 Fees</b>	359,233.73	344,940.00	14,293.73	104.1%
<b>Total 340.00 JVMP Revenue</b>	359,233.73	344,940.00	14,293.73	104.1%
<b>350.00 Recreation Revenue</b>				
<b>Running Club</b>				
<b>Running Club Dues</b>	15,315.70			
<b>Running Club - Other</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Total Running Club</b>	15,315.70	15,000.00	315.70	102.1%
<b>Soccer</b>	7,216.50	8,000.00	-783.50	90.2%
<b>Special Events/Programs</b>	833.05	1,000.00	-166.95	83.3%
<b>Zero To 5K</b>	3,000.00	0.00	3,000.00	100.0%
<b>Total 350.00 Recreation Revenue</b>	26,365.25	24,000.00	2,365.25	109.9%
<b>360.00 Miscellaneous Revenue</b>				
<b>Other Misc Revenues</b>	61.50	500.00	-438.50	12.3%
<b>361.00 Interest</b>	283.56	1,000.00	-716.44	28.4%

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	Jan - Dec 10	Budget	\$ Over Budget	% of Budget
<b>362.00 Rents &amp; Concessions</b>				
Private Party Rental	7,437.07			
Open Swim Party Rental	7,160.98	7,500.00	-339.02	95.5%
Candy&Snacks	5,715.03	6,600.00	-884.97	86.6%
Clover Valley Park	1,036.55	625.00	411.55	165.8%
OHHS	3,520.00	3,520.00	0.00	100.0%
Kayaks City Beach	1,122.68	1,200.00	-77.32	93.6%
Lockers	4,906.50	4,700.00	206.50	104.4%
Pool Group Rentals	1,980.00	9,800.00	-7,820.00	20.2%
Retail	6,801.50	6,300.00	501.50	108.0%
Soda	692.07	955.00	-262.93	72.5%
<b>Total 362.00 Rents &amp; Concessions</b>	40,372.38	41,200.00	-827.62	98.0%
<b>367.00 Contributions/Donations</b>	1,190.27	500.00	690.27	238.1%
<b>369.00 Other Misc Revenues</b>				
Cashier over/short	-18.79			
<b>Total 369.00 Other Misc Revenues</b>	-18.79			
<b>Total 360.00 Miscellaneous Revenue</b>	41,888.92	43,200.00	-1,311.08	97.0%
<b>370.00 Refunds</b>	-3,358.65	-1,500.00	-1,858.65	223.9%
<b>Total Income</b>	981,787.87	968,140.00	13,647.87	101.4%
<b>Gross Profit</b>	981,787.87	968,140.00	13,647.87	101.4%
<b>Expense</b>				
<b>570.00 RECREATION SERVICES</b>				
<b>576.20.00 Facility Reserve</b>	25,000.00	25,000.00	0.00	100.0%
<b>576.20 NWPRD Expenses</b>				
<b>576.20.10 Salary &amp; Wages</b>				
100101 Executive Director	53,156.30	53,157.00	-0.70	100.0%
100102 Aquatic Director	12,085.54	10,000.00	2,085.54	120.9%
100104 Client Service Spc	47,824.36	46,000.00	1,824.36	104.0%
100105 Dir of Finance & Admin	16,189.93	19,000.00	-2,810.07	85.2%
100108 APC Aide	1,693.65	1,500.00	193.65	112.9%
100110 Training	2,922.64	2,200.00	722.64	132.8%
200201 Aerobics Inst JVMP	11,484.91	12,000.00	-515.09	95.7%
200204 Kayak Instructor SVC	2,410.80	2,500.00	-89.20	96.4%
200205 PE Inst SVC	1,486.58	3,300.00	-1,813.42	45.0%
200206 Inst Trainer	6,660.00	4,000.00	2,660.00	166.5%
200208 Kayak Inst JVMP	75.60	500.00	-424.40	15.1%
200210 Private Lessons	9,762.50	7,500.00	2,262.50	130.2%
200212 Youth Instructor	82,656.49	74,000.00	8,656.49	111.7%
300301 Lifeguard	37,375.58	45,000.00	-7,624.42	83.1%
300302 Asst Aquatic Director	10,624.62	11,000.00	-375.38	96.6%
300303 Sr. Lifeguards	30,525.71	22,500.00	8,025.71	135.7%
300304 City Beach Guards	15,958.27	15,500.00	458.27	103.0%

## North Whidbey Park & Recreation District Profit & Loss Budget vs. Actual

	Jan - Dec 10	Budget	\$ Over Budget	% of Budget
400401 Head Coach	47,674.00	47,674.00	0.00	100.0%
400402 Assist Coach	22,185.01	22,000.00	185.01	100.8%
500501 Director of Maintenance	38,073.84	38,074.00	-0.16	100.0%
500502 Janitorial Staff	32,433.52	25,000.00	7,433.52	129.7%
500504 Leave of Absence	6,786.85	3,500.00	3,286.85	193.9%
576.20.10 Salary & Wages - Other	-988.80			
<b>Total 576.20.10 Salary &amp; Wages</b>	<b>489,057.90</b>	<b>465,905.00</b>	<b>23,152.90</b>	<b>105.0%</b>
<b>576.20.11 Payroll Benefits</b>				
<b>20.111 Retirement</b>				
Executive Director	3,672.00	3,721.00	-49.00	98.7%
Head Coach	3,200.25	3,338.00	-137.75	95.9%
<b>Total 20.111 Retirement</b>	<b>6,872.25</b>	<b>7,059.00</b>	<b>-186.75</b>	<b>97.4%</b>
<b>20.113 Vacation</b>				
Executive Director	2,080.00	2,039.00	41.00	102.0%
Head Coach	1,869.60	1,829.00	40.60	102.2%
Director of Maintenance	732.00	730.00	2.00	100.3%
<b>Total 20.113 Vacation</b>	<b>4,681.60</b>	<b>4,598.00</b>	<b>83.60</b>	<b>101.8%</b>
<b>Total 576.20.11 Payroll Benefits</b>	<b>11,553.85</b>	<b>11,657.00</b>	<b>-103.15</b>	<b>99.1%</b>
<b>576.20.12 Payroll Taxes</b>				
Quarterly L & I	24,169.37	21,078.00	3,091.37	114.7%
Social Security	38,954.13	36,000.00	2,954.13	108.2%
<b>Total 576.20.12 Payroll Taxes</b>	<b>63,123.50</b>	<b>57,078.00</b>	<b>6,045.50</b>	<b>110.6%</b>
<b>576.20.20 Personnel Benefits</b>				
Emp Award Program	202.00	240.00	-38.00	84.2%
Emp Uniforms	1,116.45	1,290.00	-173.55	86.5%
Medical	33,723.06	31,310.00	2,413.06	107.7%
<b>Total 576.20.20 Personnel Benefits</b>	<b>35,041.51</b>	<b>32,840.00</b>	<b>2,201.51</b>	<b>106.7%</b>
<b>576.20.30 Minor Purchases</b>				
<b>20.31 JVMP</b>				
Aerobic supplies	154.29	300.00	-145.71	51.4%
City Beach Lifeguards	57.11	100.00	-42.89	57.1%
Cleaning & Sanitation	6,432.37	5,800.00	632.37	110.9%
First Aide supplies	749.87	500.00	249.87	150.0%
Event Food	174.81	150.00	24.81	116.5%
Office supplies JVMP	2,655.42	3,000.00	-344.58	88.5%

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## North Whidbey Park & Recreation District Profit & Loss Budget vs. Actual

	Jan - Dec 10	Budget	\$ Over Budget	% of Budget
Pool Chemicals	22,931.88	20,500.00	2,431.88	111.9%
Pool supplies	6,152.87	6,900.00	-747.13	89.2%
<b>Total 20.31 JVMP</b>	<b>39,308.62</b>	<b>37,250.00</b>	<b>2,058.62</b>	<b>105.5%</b>
20.32 Swim Team	7,427.80	7,000.00	427.80	106.1%
20.33 Vehicle Maintenance	3,599.84	2,800.00	799.84	128.6%
20.34 Concession Expense	7,714.14	8,000.00	-285.86	96.4%
20.35 Sm Tools/Equip	0.00	50.00	-50.00	0.0%
20.36 Kayak Equip	761.52	1,000.00	-238.48	76.2%
<b>Total 576.20.30 Minor Purchases</b>	<b>58,811.92</b>	<b>56,100.00</b>	<b>2,711.92</b>	<b>104.8%</b>
<b>576.20.40 Other Services</b>				
<b>20.41 Professional Services</b>				
Accounting Consultant	126.50	100.00	26.50	126.5%
Security System - Annual	432.00	560.00	-128.00	77.1%
Bank Fees	6,809.57	4,500.00	2,309.57	151.3%
Computer Maintenance	135.50	1,000.00	-864.50	13.6%
Copy Machine Maint	1,278.17	2,000.00	-721.83	63.9%
Employee Advisory Service	792.00	800.00	-8.00	99.0%
ARC Classes & Fees	2,522.44	2,000.00	522.44	126.1%
HVAC PMS	8,116.62	8,200.00	-83.38	99.0%
JVMP Landscape Maint	1,195.70	1,400.00	-204.30	85.4%
Legal	0.00	500.00	-500.00	0.0%
Payroll Processing	10,125.95	10,000.00	125.95	101.3%
Pest Control	347.84	400.00	-52.16	87.0%
<b>Total 20.41 Professional Services</b>	<b>31,882.29</b>	<b>31,460.00</b>	<b>422.29</b>	<b>101.3%</b>
<b>20.42 Communication</b>				
Internet & Telephone	863.45	1,000.00	-136.55	86.3%
Postage	455.35	500.00	-44.65	91.1%
Cell Phone	5,249.59	5,000.00	249.59	105.0%
<b>Total 20.42 Communication</b>	<b>6,568.39</b>	<b>6,500.00</b>	<b>68.39</b>	<b>101.1%</b>
20.43 Travel	8,805.55	8,000.00	805.55	110.1%
20.44 Advertising	5,949.69	9,000.00	-3,050.31	66.1%
20.45 Operating Rentals	843.51	1,000.00	-156.49	84.4%
20.46 Insurance	38,839.00	36,000.00	2,839.00	107.9%
20.47 Utilities	120,310.14	140,000.00	-19,689.86	85.9%
20.48 NWPRD Repair & Maint	31,064.11	35,000.00	-3,935.89	88.8%
20.49 Miscellaneous	680.95	1,500.00	-819.05	45.4%
<b>Total 576.20.40 Other Services</b>	<b>244,943.63</b>	<b>268,460.00</b>	<b>-23,516.37</b>	<b>91.2%</b>
<b>576.20.50 Intergovernmental</b>	<b>2,931.73</b>	<b>3,000.00</b>	<b>-68.27</b>	<b>97.7%</b>
<b>576.20.60 Capital Outlay</b>	<b>13,999.40</b>	<b>9,000.00</b>	<b>4,999.40</b>	<b>155.5%</b>

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## North Whidbey Park & Recreation District Profit & Loss Budget vs. Actual

	Jan - Dec 10	Budget	\$ Over Budget	% of Budget
<b>576.20.80 Park &amp; Rec Services</b>				
<b>80.40 Non Aquatic Rec Prog</b>				
Running Club Equip & Supplies	1,651.58	2,000.00	-348.42	82.6%
Running Club Travel	2,188.17	2,200.00	-11.83	99.5%
Running Club Uniforms	1,322.80	1,400.00	-77.20	94.5%
Running Club Wages & Benefits	17,357.00	16,000.00	1,357.00	108.5%
Soccer	6,142.90	8,000.00	-1,857.10	76.8%
Special Events/Programs	4,542.53	5,000.00	-457.47	90.9%
Zero To 5K	0.00	0.00	0.00	0.0%
<b>Total 80.40 Non Aquatic Rec Prog</b>	33,204.98	34,600.00	-1,395.02	96.0%
<b>80.41 Professional Services</b>	1,614.22	1,500.00	114.22	107.6%
<b>80.42 Park development</b>	0.00	1,000.00	-1,000.00	0.0%
<b>80.47 Utilities</b>	2,047.27	2,000.00	47.27	102.4%
<b>Total 576.20.80 Park &amp; Rec Services</b>	36,866.47	39,100.00	-2,233.53	94.3%
<b>Total 576.20 NWPRD Expenses</b>	956,329.91	943,140.00	13,189.91	101.4%
<b>Total 570.00 RECREATION SERVICES</b>	981,329.91	968,140.00	13,189.91	101.4%
<b>Total Expense</b>	981,329.91	968,140.00	13,189.91	101.4%
<b>Net Ordinary Income</b>	457.96	0.00	457.96	100.0%
<b>Net Income</b>	<b>457.96</b>	<b>0.00</b>	<b>457.96</b>	<b>100.0%</b>